

ment has been modified by the court of superior jurisdiction, but for some unforeseen cause it cannot be collected, the board of drainage commissioners shall have power to change or modify the assessment as originally confirmed to conform to the judgment of the Superior Court and to cover any deficit that may have been caused by the order of said court or unforeseen occurrence. The said relevy shall be made for the additional sum required in the same ratio on the lands benefited as the original assessment was made. If any person or any number of persons claiming to have title to any tract or tracts of land subject to assessment or drainage tax shall fail to pay any annual assessment levied against such lands, the sheriff or tax collector shall be compelled to sell such lands under the law for the purpose of making such collection; the net proceeds of such sale shall be paid to the county treasurer, to be held by him and disbursed for the purpose of paying the current assessment and future annual assessments, so far as the said proceeds may be sufficient. When the fund in the custody of the treasurer shall be exhausted in the payment of annual assessments against such lands, or there shall not be a sufficient sum to pay the next annual assessment, the county treasurer shall immediately give written notice to that effect to the chairman of the board of drainage commissioners of the district, and also to the clerk of the Superior Court, whereupon the board of drainage commissioners shall institute an investigation of said tract or tracts of land to determine its market value; and if they shall find that its market value is not equal to all the future annual assessments to cover its share of installments of principal and interest on the outstanding bonds, they shall proceed, with the approval of the clerk of the Superior Court, to make new reassessment rolls on all the remaining lands in the district and increase the sum in sufficient sums to equal the deficit thereby created, and such new assessment rolls shall constitute the future assessment rolls until changed according to law, and shall be certified to the tax collector as herein provided in lieu of the former assessment rolls. However, the said tract or tracts of land which have been so sold by the tax collector shall continue on the assessment roll in the name of the new owner, but reassessed upon the new basis, and the drainage tax collected at the same time and in the same manner as other lands as long as said lands have sufficient market value out of which to collect the annual drainage tax, and when such lands shall cease to have such value, or shall be abandoned by the person claiming title thereto, the drainage commissioners may omit the same from the assessment roll with the approval of the clerk of the Superior Court; but the said lands may in the same manner at any time in the future be restored to the assessment rolls. If the funds in the hands of the county treasurer at any time, arising under this section or in any other manner, shall be greater than is necessary to

Ratio of reassessment.

Proceeds from sale of land.

Report of exhaustion of fund.

Investigation of values.

Reassessment rolls.

Land sold continued on roll.

Reassessment.

Lands omitted.

Restoration.

Surplus.